

SECOND REGULAR SESSION

SENATE JOINT RESOLUTION NO. 49

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR LAGER.

Read 1st time February 28, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

5396S.011

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 4(d) of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to taxation of income.

Be it resolved by the Senate, the House of Representatives concurring therein:

That at the next general election to be held in the state of Missouri, on
2 Tuesday next following the first Monday in November, 2008, or at a special
3 election to be called by the governor for that purpose, there is hereby submitted
4 to the qualified voters of this state, for adoption or rejection, the following
5 amendment to article X of the Constitution of the state of Missouri:

Section A. Section 4(d), article X, Constitution of Missouri, is repealed and
2 one new section adopted in lieu thereof, to be known as section 4(d), to read as
3 follows:

Section 4(d). In enacting any law imposing a tax on or measured by
2 income, the general assembly may define income by reference to provisions of the
3 laws of the United States as they may be or become effective at any time or from
4 time to time, whether retrospective or prospective in their operation. The general
5 assembly shall in any such law set the rate or rates of such tax. The general
6 assembly may in so defining income make exceptions, additions, or modifications
7 to any provisions of the laws of the United States so referred to and for
8 retrospective exceptions or modifications to those provisions which are
9 retrospective. **Effective January 1, 2023, the state of Missouri, and any**
10 **political subdivision thereof, shall be prohibited from imposing any tax**
11 **upon the income of residents of this state.**

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